

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to: 1:19-cv-01791.

MASTER DOCKET

18-md-2865 (LAK)

**STIPULATION AND [PROPOSED] ORDER OF PARTIAL VOLUNTARY DISMISSAL  
PURSUANT TO FED. R. CIV. P. 41(a)(2)**

WHEREAS Plaintiff Skatteforvaltningen (“SKAT”) has asserted claims against Defendant Michael Ben-Jacob (“Ben-Jacob”) in the action titled *SKAT v. Fairlie Investments LLC Roth 401(K) Plan et al.*, No. 1:19-cv-01791;

WHEREAS SKAT and Ben-Jacob have now entered into a settlement agreement resolving those claims;

WHEREAS SKAT wishes to voluntarily dismiss with prejudice Ben-Jacob from *SKAT v. Fairlie Investments LLC Roth 401(K) Plan et al.*, No. 1:19-cv-01791, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, with each party to bear its own costs;

WHEREAS the dismissal is not intended to affect any of the claims asserted against Defendants Fairlie Investments LLC Roth 401(K) Plan, Joseph Herman, Richard Markowitz, Robert Klugman, RAK Investment Trust, or Hadron Industries LLC in the action captioned *SKAT v. Fairlie Investments LLC Roth 401(K) Plan et al.*, No. 1:19-cv-01791, or any other action;

IT is therefore STIPULATED AND AGREED that, pursuant to Rule 41(a)(2) of the Federal Rules of Civil Procedure, Ben-Jacob is dismissed with prejudice from the action *SKAT v.*

*Fairlie Investments LLC Roth 401(K) Plan et al.*, No. 1:19-cv-01791, with each party to bear its own costs; and

IT is further STIPULATED AND AGREED that SKAT's claims against Defendants Fairlie Investments LLC Roth 401(K) Plan, Joseph Herman, Richard Markowitz, Robert Klugman, RAK Investment Trust, and Hadron Industries LLC remain active in the action captioned *SKAT v. Fairlie Investments LLC Roth 401(K) Plan et al.*, No. 1:19-cv-01791.

Dated: New York, New York  
December 15, 2024

By: /s/ Marc A. Weinstein  
Marc A. Weinstein  
HUGHES HUBBARD & REED LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Telephone: (212) 837-6000  
Fax: (212) 422-4726  
marc.weinstein@hugheshubbard.com

*Counsel for Plaintiff Skatteforvaltningen  
(Customs and Tax Administration of the  
Kingdom of Denmark)*

By: /s/ Thomas E.L. Dewey  
Thomas E.L. Dewey  
DEWEY, PEGNO & KRAMARSKY, LLP  
777 Third Avenue  
New York, NY 10017  
Telephone : (212) 943-4325  
Fax : (212) 943-4325  
tdewey@dpklaw.com

*Counsel for Defendant Michael Ben-Jacob*

SO ORDERED:

---

Lewis A. Kaplan  
United States District Judge